

CIA INTERNAL USE ONLY

4 March 1963

MEMORANDUM FOR: Deputy Comptroller

SUBJECT : Processing Accounts Current

1. The Fiscal Division, in its efforts to process the increasing voucher workload, is streamlining procedures by eliminating requirements that do not add to the finished product. One such activity concerns the audit of accounts current from [] field stations.

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2. The accounts current reflect vouchers that have been reviewed, certified, and paid in the field. The Fiscal Division audit in effect amounts to a review or second audit. Such an audit is really of the type normally performed by an internal or external audit staff rather than a voucher audit unit as we have in the Fiscal Division.

3. On the basis that [] field vouchers have already been reviewed and certified for payment by an Agency authorized certifying officer, the Fiscal Division will not perform another complete review (and a recertification) but will perform an arithmetical check for accounting purposes. The exceptions to this policy of reviewing field vouchers are:

- a. Travel and transportation vouchers where part of the payment is certified and paid at headquarters.
- b. Payroll vouchers for the purpose of obtaining the correct individual leave, retirement, and earnings records which are officially maintained at headquarters.

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Approved:

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Deputy Comptroller

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